

**ASSESSOR  
DEPARTMENT 3  
SUMMARY OF APPROPRIATION  
Fiscal Year 2002 - 2003**

**ADMINISTERED BY: ASSESSOR**

<b>FUNDS</b>	<b>2001-2002</b>		<b>2002-2003</b>	
	Actual	Alloc. Positions	Adopted Budget	Alloc. Positions
<b>GENERAL FUND</b>				
10370 Assessor	\$ 4,912,868	84	\$ 6,109,011	85
Subtotal General Fund	\$ 4,912,868	84	\$ 6,109,011	85
<b>TOTAL</b>	\$ 4,912,868	84	\$ 6,109,011	85

## ASSESSOR

GENERAL FUND 100 — 10370  
Bruce Dear, Assessor

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ 3,916,164	\$ 4,329,638	\$ 5,297,540	\$ 5,359,664	24%	\$ 5,423,219
Services & Supplies	\$ 516,388	\$ 665,352	\$ 711,377	\$ 636,113	-4%	\$ 636,113
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ 56,499	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ 19,457	\$ 11,000	\$ -	\$ -	-100%	\$ -
Chgs from Depts	\$ 127,334	\$ 139,178	\$ 120,179	\$ 120,179	-14%	\$ 120,179
Gross Budget	\$ 4,635,842	\$ 5,145,168	\$ 6,129,096	\$ 6,115,956	19%	\$ 6,179,511
Less: Chrgs to Depts	\$ (40,000)	\$ (232,300)	\$ (70,500)	\$ (70,500)	-70%	\$ (70,500)
Net Budget	\$ 4,595,842	\$ 4,912,868	\$ 6,058,596	\$ 6,045,456	23%	\$ 6,109,011
Less: Revenues	\$ (2,377,285)	\$ (2,737,157)	\$ (2,238,900)	\$ (2,328,900)	-15%	\$ (2,366,500)
Net County Cost	\$ 2,218,557	\$ 2,175,711	\$ 3,819,696	\$ 3,716,556	71%	\$ 3,742,511
Alloc. Positions	78	84	85	84	0%	85

### Mission and Major Programs

The mission of the Assessor's Department is to perform all property assessment duties that are constitutionally and statutorily directed to the County Assessor. The Assessor's Department will complete all assessment responsibilities at the least possible cost to the public, in a manner which is responsive and reflects quality, integrity and fairness.

To accomplish this mission, the department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT	2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1. Secured Assessment Roll	\$2,271,612	33.50	\$2,455,330	34.50	\$183,718	1.00
2. Supplemental Roll	1,292,371	18.50	1,396,892	18.50	104,521	0.00
3. Exemptions/Exclusion Programs	649,032	9.50	701,523	9.50	52,491	0.00
4. Audit Program	495,314	7.00	535,373	7.00	40,059	0.00
5. Secured Roll Maintenance	284,663	4.00	307,685	4.00	23,022	0.00
6. Unsecured Roll Preparation	392,835	5.50	424,606	5.50	31,771	0.00
7. Administration	284,663	6.00	307,685	6.00	23,022	0.00
<b>GROSS BUDGET TOTAL</b>	<b>\$5,670,491</b>	<b>84.00</b>	<b>\$6,129,095</b>	<b>85.00</b>	<b>\$458,604</b>	<b>1.00</b>

## ASSESSOR 100 - 10370

### Fiscal and Policy Issues

An adverse court ruling on the methodology for restoring Proposition 8 property values has the potential to negatively affect property tax revenues and to significantly increase the workload in the Assessor's office. Final resolution of the issue is expected late in FY 2002-03.

### Performance Indicators & Measures

MAJ. PGM. NO.	WORKLOAD/PERFORMANCE INDICATOR & MEASURE	UNIT OF MEAS.	2000-01 PR. YR. ACTUAL	2001-02 CURR. YR. EST.	2002-03 REQ. BGT. EST.	2002-03 REQ. BGT. \$'S	2002-03 REQ. POSIT.
1.	Total Secured Assessment Events	QNTY	61,116	63,000	65,000	\$2,455,330	34.50
	Cost per Event	Dollars	\$33.29	\$36.06	\$37.77		
2.	Total Supplemental Assessments	QNTY	31,262	30,000	33,000	\$1,396,892	18.50
	Cost per Assessment	Dollars	\$37.07	\$43.08	\$42.33		
3.	Total Parcels Maintained and GIS creation	QNTY	129,420	134,000	139,000	\$701,523	9.50
	Cost per Assessment	Dollars	\$4.49	\$4.84	\$5.05		
4.	Total Assessments - Unsecured Roll	QNTY	16,270	16,500	17,500	\$535,373	7.00
	Cost per Exemption	Dollars	\$27.18	\$30.02	\$30.59		

### Recommended Expenditures

Recommended expenditures have increased due to the approved cost-of-living and merit adjustments for salaries and benefits of existing staff, and full year costs for three new positions added in FY 2001-02. Service and supply expenses have increased, primarily due to expanded postal activities connected with AB 645 legislation, which mandates additional notification to assessed property owners (\$75,000). In addition, facility costs for the new branch offices in Roseville have been included in the recommended budget.

### Recommended Cost Transfers and Revenues

The County receives \$628,047 in revenue from the State-County Property Tax Administration Program (AB 589), which, in addition to the Assessor, reimburses the Treasurer Tax Collector (\$80,000); Auditor (\$30,000), and County Counsel (\$10,000) for services. Supplemental tax administration revenue is projected to increase by \$90,000 due to increased property transfers and new construction. In addition, shared revenues from SB 2557 for property tax administration fees from special districts and cities, will also increase.

Finally, the Planning Department will transfer GIS funds to the Assessor as reimbursement for costs associated with development of the Roseville base map and GIS training.

### Recommended if Funding is Available

Recommended if funding is available is a senior appraiser position (\$37,594) to assist with increased workload in the Tahoe area.

### Departmental Concurrence or Appeal

The Assessor concurs with the recommended budget.

**Final Budget Changes from the Proposed Budget**

The senior appraiser position referred to in the Recommended if Funding is Available section above has been added to the Final Budget (\$37,600), offset by an increase in estimated revenues. Additional funding was included for implementation of a personnel classification study (\$25,955).

# Assessor

## General Fund

Fund: 100

Subfund: 0

Appropriation: 10370

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Salaries & Benefits					
1001Employee Paid Sick Leave	5,791	5,762	10,350	10,350	10,350
1002Salaries and Wages	2,940,279	3,247,767	3,905,123	3,990,126	4,053,681
1003Extra Help	41,984	33,306	18,952	18,952	18,952
1005Overtime & Call Back	136,522	132,246	110,000	80,000	80,000
1006Sick Leave Payoff		11,948	16,043	16,043	16,043
1007Comp for Absence-Illness	943	943			
1011Salary Savings			(83,001)	(106,423)	(106,423)
1300P.E.R.S.	195,194	218,775	347,248	357,099	357,099
1301F.I.C.A.	234,704	255,803	308,607	315,109	315,109
1310Employee Group Ins	317,939	378,622	571,030	583,256	583,256
1315Workers Comp Insurance	42,808	44,466	93,188	95,152	95,152
TotalSalaries & Benefits	3,916,164	4,329,638	5,297,540	5,359,664	5,423,219
Services & Supplies					
2051Communications - Telephone	68,657	73,794	71,000	71,000	71,000
2290Maintenance - Equipment	456	4,566	1,000	1,000	1,000
2439Membership/Dues	5,239	6,578	3,000	3,000	3,000
2511Printing	24,081	25,077	25,000	25,000	25,000
2523Office Supplies & Exp	54,551	57,383	45,450	45,450	45,450
2524Postage	42,708	42,795	119,500	119,500	119,500
2555Prof/Spec Svcs - Purchased	75,978	133,717	144,925	69,661	69,661
2701Publications & Legal Notices		64			
2709Rents & Leases - Computer SW	18,854	20,702	22,317	22,317	22,317
2710Rents & Leases - Equipment			7,500	7,500	7,500
2727Rents & Leases - Bldgs & Impr	32,642	32,866	58,050	58,050	58,050
2809Rents and Leases-PC	4,402	4,351			
2840Special Dept Expense	81,337	131,399	77,700	77,700	77,700
2844Training	2,308	7,017	22,825	22,825	22,825
2920Inventory Purchases	452	1,100			
2931Travel & Transportation	9,377	12,730	11,110	11,110	11,110
2941County Vehicle Mileage	95,346	111,213	102,000	102,000	102,000
Total Services & Supplies	516,388	665,352	711,377	636,113	636,113
Fixed Assets					
4451Equipment	56,499				
Total Fixed Assets	56,499				
Other Financing Uses					
3775Operating Transfer Out	19,457	11,000			
Total Other Financing Uses	19,457	11,000			
Charges From Departments					
5523I/T Office Supplies & Expenses	555				
5552I/T - MIS Services	170	170	179	179	179
5555I/T Prof/Special Services - Purchase		73,000			
5556I/T - Professional Services	101,457	61,194	120,000	120,000	120,000
5840I/T Special Dept Expense	24,952	4,714			
5844I/T Training	200	100			
Total Charges From Departments	127,334	139,178	120,179	120,179	120,179
Gross Budget	4,635,842	5,145,168	6,129,096	6,115,956	6,179,511
Less: Charges to Departments					
5002I/T - County General Fund	(40,000)	(232,300)	(70,500)	(70,500)	(70,500)
Total Charges to Departments	(40,000)	(232,300)	(70,500)	(70,500)	(70,500)
Net Budget	4,595,842	4,912,868	6,058,596	6,045,456	6,109,011

# Assessor

## General Fund

Fund: 100

Subfund: 0

Appropriation: 10370

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Less: Revenues					
7458 State Aid - AB1036	(628,047)	(628,047)	(628,000)	(628,000)	(628,000)
8095 SB2557-Tax Admin Fee-Distri	(532,648)	(585,569)	(600,000)	(600,000)	(600,000)
8096 SB2557-Tax Admin Fee-Cities	(287,222)	(309,383)	(320,000)	(320,000)	(320,000)
8101 Supplemental Taxes - 5%	(883,452)	(1,162,250)	(630,000)	(720,000)	(757,600)
8753 Other Sales	(22,165)	(22,651)	(20,300)	(20,300)	(20,300)
8761 Insurance Refunds	(791)				
8764 Miscellaneous Revenues	(22,960)	(29,257)	(40,600)	(40,600)	(40,600)
Total Revenues	(2,377,285)	(2,737,157)	(2,238,900)	(2,328,900)	(2,366,500)
Net County Cost	2,218,557	2,175,711	3,819,696	3,716,556	3,742,511